

AUG 24 2020

## CERTIFICATE

We, the undersigned, officers of

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

Page No. 1

## Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget		+ \$ 51,681
2. Library levy in 2020 budget		- \$
Other tax entity levy in 2020 budget		- \$
3. Net tax levy		\$ 51,681
<b>Percentage Adjustments</b>		
4. New improvements, remodeling and renovations for 2020 :	+ 0	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 8,232	
5b. Personal property 2019	- 11,591	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2020 :	+ 152	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	152	
11. Total estimated valuation July 1, 2020	682,700	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0002	
13. Percentage adjustment increase (12 times 3)		+ \$ 12
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 930
16. Total Percentage Adjustments		\$ 942
<b>Revenue Adjustments</b>		
17. Property tax revenues for debt service in 2021 budget:	+ 0	
Property tax revenues for debt service in 2020 budget:	- 0	
Increased property tax revenues spent on debt service	0	

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	_____ 0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
26. Total Revenue Adjustments			_____ 0
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			_____ 52,623

## Other Tax Levy Limitation Tests

### Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

"

### Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	930
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<div style="border-top: 1px solid black; display: inline-block; width: 100%;">930</div>

**Exemption from Election Requirement** **Yes**

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Motor Vehicle Factor	<u>0.13165</u>			
Recreational Vehicle Factor	<u>0.00439</u>			
16/20M Vehicle Factor	<u>0.00399</u>			
Commercial Vehicle Factor	<u>0.02221</u>			
Watercraft Factor	<u>0.00062</u>			

2021

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2019</b>	<b>Current Amount for 2020</b>	<b>Proposed Amount for 2021</b>	<b>Transfers Authorized by Statute</b>
General	Capital Improvement	0	5,000	5,000	KSA 12-1, 118
General	Fire Equipment Reserve	0	5,000	5,000	KSA 12-110d
Refuse	General	0	5,000	5,000	KSA 12-825d
Water	General	0	5,000	5,000	KSA 12-825d
	<b>Totals</b>	0	20,000	20,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	20,000	20,000	

Page No. 4

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KWPCR	9/1/2009	3/1/2029	2.47	358,533	193,336	3/1 & 9/1	3/1 & 9/1	4,664	18,094	4,214	18,590
Total Other					193,336			4,664	18,094	4,214	18,590
Total Indebtedness					193,336			4,664	18,094	4,214	18,590

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

[illegible]

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



City of Lehigh

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	56,803	55,198	37,197
Receipts:			
Ad Valorem Tax	47,025	51,681	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,508	500	500
Motor Vehicle Tax	6,782	8,273	6,804
Recreational Vehicle Tax	171	267	227
16/20M Vehicle Tax	137	128	206
Commercial Vehicle Tax	1,117	1,157	1,148
Watercraft Tax	26	34	32
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Insurance Refund	1,293	0	0
City/County Connecting Link	0	0	0
Compensating Use Tax	1,924	1,800	1,800
Local Sales Tax	9,670	9,000	9,000
Franchise Tax	7,162	8,000	8,000
Rental Income	20	75	75
Transfer from Refuse Fund	0	2,500	5,000
Transfer from Water Fund	0	7,500	5,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	774	500	500
Neighborhood Revitalization Rebate	-233	-666	-585
Miscellaneous	912	500	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>78,288</b>	<b>91,249</b>	<b>38,207</b>
<b>Resources Available:</b>	<b>135,091</b>	<b>146,447</b>	<b>75,404</b>
Expenditures:			
Salaries & Wages	30,545	32,000	33,000
General Government	17,337	20,000	26,500
Street Department	13,345	20,000	22,500
Fire	6,412	10,000	15,000
Insurance	8,776	9,500	9,600
Legal and Professional	3,190	3,500	4,000
Transfer to Capital Improvement Fund	0	5,000	5,000
Transfer to Fire Equipment Fund	0	5,000	5,000
Capital Outlay	0	4,000	7,177
Cash Forward (2021 column)	0	0	0
Miscellaneous	288	250	250
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>79,893</b>	<b>109,250</b>	<b>128,027</b>
Unencumbered Cash Balance Dec 31	55,198	37,197	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	123,136	124,162	128,027
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			128,027
Tax Required			52,623
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			52,623

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Lehigh

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,846	2,163	1,523
Receipts:			
State of Kansas Gas Tax	4,643	4,360	3,820
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,643</b>	<b>4,360</b>	<b>3,820</b>
<b>Resources Available:</b>	<b>6,489</b>	<b>6,523</b>	<b>5,343</b>
Expenditures:			
Salaries & Wages	4,326	4,500	4,750
Capital Outlay	0	500	593
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>4,326</b>	<b>5,000</b>	<b>5,343</b>
Unencumbered Cash Balance Dec 31	2,163	1,523	0
2019/2020/2021 Budget Authority Amount	5,807	6,156	5,343

**Adopted Budget**

Sewer Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	27,995	34,760	23,030
Receipts:			
Charges to Customers	32,067	33,000	33,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>32,067</b>	<b>33,000</b>	<b>33,000</b>
<b>Resources Available:</b>	<b>60,062</b>	<b>67,760</b>	<b>56,030</b>
Expenditures:			
Water Pollution Control Revolving Loan	17,612	18,094	18,590
Interest Expense	5,102	4,664	4,214
Service Fee for Loan	516	472	426
Repair & Maintenance	0	3,000	3,500
Permits and Testing	1,214	1,500	1,500
Supplies	0	1,000	1,500
Sewer Pond Repairs	125	10,000	10,000
Capital Outlay	0	5,000	15,100
Wages	650	1,000	1,200
Cash Forward (2021 column)	0	0	0
Miscellaneous	83	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>25,302</b>	<b>44,730</b>	<b>56,030</b>
Unencumbered Cash Balance Dec 31	34,760	23,030	0
2019/2020/2021 Budget Authority Amount	58,874	50,265	56,030

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Lehigh

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Refuse Fund</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	8,336	8,369	6,119
Receipts:			
Charges to Customers	10,534	11,000	11,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,534</b>	<b>11,000</b>	<b>11,000</b>
<b>Resources Available:</b>	<b>18,870</b>	<b>19,369</b>	<b>17,119</b>
Expenditures:			
Contracted Services	10,501	10,750	10,950
Transfer to General Fund	0	2,500	5,000
Capital Outlay	0	0	1,169
Cash Forward (2021 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>10,501</b>	<b>13,250</b>	<b>17,119</b>
Unencumbered Cash Balance Dec 31	8,369	6,119	0
2019/2020/2021 Budget Authority Amount	18,943	17,236	17,119

**Adopted Budget**

<b>Water Fund</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	34,839	38,467	24,115
Receipts:			
Charges to Customers	25,357	26,500	26,500
Dispense Sales	0	50	50
Connection Fee	525	150	150
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>25,882</b>	<b>26,700</b>	<b>26,700</b>
<b>Resources Available:</b>	<b>60,721</b>	<b>65,167</b>	<b>50,815</b>
Expenditures:			
Repairs & Maintenance	2,917	10,000	13,500
Salaries & Wages	3,282	5,000	6,500
Mileage Reimbursement	1,121	1,500	1,750
Testing & Protection Fees	983	1,200	1,500
Supplies	374	1,000	1,500
Electricity & Propane	1,271	2,000	2,500
Water Tower Maintenance Fee	7,552	7,552	7,552
Training Fees	0	300	300
Capital Outlay	553	1,000	6,713
Transfer to General Fund	0	7,500	5,000
Contract Labor	2,880	3,000	3,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	1,321	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>22,254</b>	<b>41,052</b>	<b>50,815</b>
Unencumbered Cash Balance Dec 31	38,467	24,115	0
2019/2020/2021 Budget Authority Amount	59,396	46,787	50,815

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.



# NOTICE OF BUDGET HEARING

The governing body of

City of Lehigh

will meet on August 13, 2020 at 7:30 P.M. at the City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the City Hall and will be available at this hearing.

## BUDGET SUMMARY

it of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.  
iect to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	79,893	75.356	109,250	75.362	128,027	52,623	77.081
Debt Service							
Library							
Special Highway	4,326		5,000		5,343		
Sewer Fund	25,302		44,730		56,030		
Refuse Fund	10,501		13,250		17,119		
Water Fund	22,254		41,052		50,815		
Non-Budgeted Funds-A	4,495						
Totals	146,771	75.356	213,282	75.362	257,334	52,623	77.081
Less: Transfers	0		20,000		20,000		
Net Expenditure	146,771		193,282		237,334		
Total Tax Levied	50,686		51,681		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	672,619		685,767		682,700		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	228,090		210,948		193,336		
Lease Purchase Principal	0		0		0		
Total	228,090		210,948		193,336		

\*Tax rates are expressed in mills

**Donna Terrell**

City Official Title: City Clerk

City of Lehigh

2021

**2021 Neighborhood Revitalization Rebate**

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	52,623	77.081	585
Debt Service	0		0
Library	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
<b>TOTAL</b>	<b>52,623</b>	<b>77.081</b>	<b>585</b>

2020 July 1 Valuation: 682,700

Valuation Factor: 682.700

Neighborhood Revitalization Subj to Rebate: 7,592

Neighborhood Revitalization factor: 7.592

\*\*This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

First published July 29, 2020 in the Hillsboro Star-Journal, Hillsboro, Kansas (1t)

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**City of Lehigh**

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**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expen- ditures	Actual Tax Rate *	Expen- ditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	79,893	75.356	109,250	75.362	128,027	52,623	77.081
Debt Service							
Library							
Special Highway	4,326		5,000		5,343		
Sewer Fund	25,302		44,730		56,030		
Refuse Fund	10,501		13,250		17,119		
Water Fund	22,254		41,052		50,815		
Non-Budgeted Funds-A	4,495						
Totals	146,771	75.356	213,282	75.362	257,334	52,623	77.081
Less: Transfers	0		20,000		20,000		
Net Expenditure	146,771		193,282		237,334		
Total Tax Levied	50,686		51,681				
Assessed Valuation	672,619		685,767		682,700		

**Outstanding Indebtedness,**

January 1	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	228,090	210,948	193,336
Lease Purchase Principal	0	0	0
Total	228,090	210,948	193,336

\*Tax rates are expressed in mills

/s/Donna Terrell

City official Title: City Clerk

H-45-3625



**AFFIDAVIT OF PUBLICATION**

STATE OF KANSAS, MARION COUNTY, ss:

Eric Meyer, being first duly sworn, deposes and says:

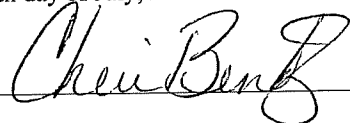
That he is the publisher of the Hillsboro Star-Journal, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 29th day of July, 2020.



Subscribed and sworn to before me this  
29th day of July, 2020



Notary Public, Marion County, Kansas  
My appointment expires the  
12th day of October, 2022

(Seal)



PUBLICATION FEE:  
\$273.00 plus \$5.00 for affidavit(s)